



ESTADO LIBRE ASOCIADO DE  
PUERTO RICO  
DEPARTAMENTO DE EDUCACIÓN

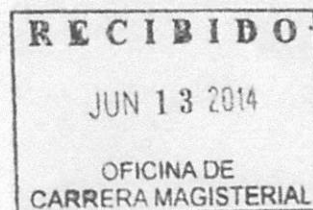
*Oficina del Director Regional*

*Unidad de Recursos Humanos*

## HOJA DE TRÁMITE

Fecha : 26 de junio de 2014

A : Eric Pérez  
Carrera Magisterial  
P/C: José Pérez



De : Norberto Valladares Crespo *Norberto Valladares Crespo per Olin O. Goyá*  
Director Regional

Asunto : Devolución de Certificación de Radicación y Aprobación del Plan  
De Mejoramiento Profesional Anejo 1: Esc. S.U. Federico Degetau

- 1) Yaira E. González Toro
- 2) Mari Laracuente Vargas
- 3) Jeselyn Torres Baéz
- 4) Wilmarie López González
- 5) Elizabeth Vidal Santiago
- 6) Anselmo Morales Ríos
- 7) Yinoris Rentas López
- 8) Josefa Hernández Lugo
- 9) Gerardo Rachumi Cortés
- 10) Glorisel Santaliz Justiniano

RECIBIDO POR: \_\_\_\_\_

FECHA: \_\_\_\_\_



<b>UNIQUE FORM</b>		<b>2015</b>	<b>2015</b>	Serial Number <b>1842142</b>
Liquidator      Reviewer		<b>INDIVIDUAL INCOME TAX RETURN</b> FOR CALENDAR YEAR 2015 OR TAXABLE YEAR BEGINNING ON		
R G RO V1 V2 P1 P2 N D1 D2 E A M		1 enero, 2015 AND ENDING ON 31 diciembre, 2015		
Taxpayer's Name <b>Gerardo</b>		Initial <b>A</b>	Last Name <b>Rachumi</b>	Second Last Name <b>Cortes</b>
Postal Address <b>PO BOX 1692</b>		Taxpayer's Social Security Number <b>REDACTED</b>		
HORMIGUEROS PR Zip Code <b>00660-0000</b>		Date of Birth <b>23-03-1976</b>	Sex <input checked="" type="radio"/> M <input type="radio"/> F	
Spouse's First Name and Initial <b>Omaira</b>		Spouse's Social Security Number <b>REDACTED</b>		
Last Name <b>Acevedo</b>		Spouse's Date of Birth <b>18-08-1974</b>		
Second Last Name <b>Rivera</b>		Sex <input checked="" type="radio"/> M <input type="radio"/> F		
Home Address (Town or Urbanization, Number, Street) <b>Carr. 343 KM 1.1</b>		Home Telephone <b>939-640-7477</b>		
<b>Bo. Guanajibo</b>		Work Telephone <b>787-651-1047</b>		
<b>Hormigueros</b>		CHANGE OF ADDRESS: <input type="radio"/> Yes <input checked="" type="radio"/> No		
PR Zip Code <b>00660-0000</b>		EXTENSION OF TIME: <input type="radio"/> Yes <input checked="" type="radio"/> No		
E-Mail Address <b>rachumi@gmail.com</b>				

☐ AMENDED RETURN

☐ DECEASED DURING THE YEAR: \_\_\_\_\_ Day \_\_\_\_\_ Month \_\_\_\_\_ Year

☐ TAXPAYER ☐ SPOUSE

☐ SURVIVING SPOUSE FILES ANOTHER RETURN FOR THE TAXABLE YEAR (Submit social security number and date of death of the deceased spouse: \_\_\_\_\_)



<b>Questionnaire</b>	<b>YES NO</b> A. <input checked="" type="radio"/> <input type="radio"/> United States Citizen? B. <input checked="" type="radio"/> <input type="radio"/> Resident of Puerto Rico during the entire year? If "No", indicate one of the following: 1. <input type="radio"/> Date moved to PR (_____) _____ 2. <input type="radio"/> Date moved from PR (_____) _____ 3. <input type="radio"/> Nonresident during the entire year C. <input type="radio"/> <input checked="" type="radio"/> Did you generate income during the period that you were not resident of PR that is not included on this return? (If you answered "Yes", indicate the amount): 1. <input type="radio"/> Attributable to the taxpayer \$ _____ 2. <input type="radio"/> Attributable to the spouse \$ _____ D. <input type="radio"/> <input checked="" type="radio"/> Other excluded or tax exempt income? (Submit Schedule IE Individual) E. <input type="radio"/> <input checked="" type="radio"/> Resident individual investor? (Submit Schedule F1 Individual) F. <input type="radio"/> <input checked="" type="radio"/> Partner of a partnership subject to tax under the Federal Internal Revenue Code? G. <input type="radio"/> <input checked="" type="radio"/> Active military service in a combat zone? (Date in which you ceased in the service: _____)		<b>H. HIGHEST SOURCE OF INCOME:</b> 1. <input checked="" type="radio"/> Government, Municipalities or Public Corporations Employee 2. <input type="radio"/> Federal Government Employee 3. <input type="radio"/> Private Business Employee 4. <input type="radio"/> Retired/Pensioner 5. <input type="radio"/> Self-Employed (Indicate principal industry or business) 6. <input type="radio"/> Other _____	
	<b>I. FILING STATUS AT THE END OF THE TAXABLE YEAR:</b> 1. <input checked="" type="radio"/> Married (Fill in here <input checked="" type="radio"/> if you choose the optional computation and go to Schedule CO Individual) 2. <input type="radio"/> Individual taxpayer (Fill in and submit spouse's name and social security number if you are: <input type="radio"/> Married with a complete separation of property prenuptial agreement <input type="radio"/> Married not living with spouse) 3. <input type="radio"/> Married filing separately (Submit spouse's name and social security number above)			
	<b>GOVERNMENT CONTRACT:</b>			
	<input checked="" type="radio"/> Taxpayer <input checked="" type="radio"/> Spouse			
	Your occupation <b>Maestro de Escuela</b> <b>6110</b> Spouse's occupation <b>Maestro de Escuela</b> <b>6110</b>			

<b>Refund</b>	<b>GO TO PAGE 2 TO DETERMINE YOUR REFUND OR PAYMENT.</b>		
	1. AMOUNT OVERPAID (Part 3, line 27. Indicate distribution on lines A, B, C and D) ..... (01) 0 00		
	A) To be credited to estimated tax for 2016 ..... (02) 0 00		
	B) Contribution to the San Juan Bay Estuary Special Fund ..... (03) 0 00		
	C) Contribution to the Special Fund for the University of Puerto Rico ..... (04) 0 00		
<b>Payment</b>	D) TO BE REFUNDED (If you want your refund to be deposited directly into an account, complete the Deposit Part) ..... (05) 0 00		
	2. AMOUNT OF TAX DUE (Part 3, line 27) ..... (06) 191 00		
	3. Less: Amount paid (a) With Return or Electronic Transfer through a Certified Program ..... (07) 0 00		
	(b) Interests ..... (08) 0 00		
	(c) Surcharges 0 and Penalties 0 ..... (09) 0 00		
<b>Deposit</b>	4. BALANCE OF TAX DUE (Subtract line 3(a) from line 2) ..... (10) 191 00		

<b>AUTHORIZATION FOR DIRECT DEPOSIT OF REFUND</b>		
Type of account <input type="radio"/> Checking <input type="radio"/> Savings	Routing/transit number	Account number
Account in the name of: _____ and _____ (Print complete name as it appears on your account. If married and filing jointly, include your spouse's name)		

I hereby declare under penalty of perjury that I have examined the information included in this return, schedules and other documents attached to it, and it is true, correct and complete. The declaration of the person that prepares this return (except the taxpayer) is based on the information available, and this information has been verified.

Taxpayer's Signature <input checked="" type="checkbox"/> Electronic Signature	Date <b>08-04-2016</b>	Spouse's Signature <input checked="" type="checkbox"/> Electronic Signature	Date <b>08-04-2016</b>
04 Specialist's Name (Print)		Name of the Firm or Business	
Specialist's Signature <input checked="" type="checkbox"/>	Date	Self-employed Specialist (fill in here) <input type="radio"/>	Registration Number

NOTE TO TAXPAYER: Indicate if you made payments for the preparation of your return: ☐ Yes ☒ No. If you answered "Yes", require the Specialist's signature and registration number.

Confirmation number: 04080040000105500040142

Retention Period: Ten (10) years

Case 1:17-cv-03283-LTS Doc 7-2 Filed 09/06/22 Entered 09/07/22 16:47:57 Desc: Exhibit Page 3 of 7

If you choose the optional computation of tax for married individuals living together and filing a joint return, do not complete Parts 1 and 2, neither lines 12 through 18 of Part 3, and go to Schedule CO Individual.

Part 1	1. Wages, Commissions, Allowances and Tips		A-Income Tax Withheld		B-Wages, Commissions, Allowances and Tips																	
	ATTACH ALL YOUR WITHHOLDING STATEMENTS (Forms 499R-2/W-2PR, 499R-2c/W-2cPR or W-2, as applicable).		<table><tr><td></td><td>00</td></tr><tr><td></td><td>00</td></tr><tr><td></td><td>00</td></tr><tr><td></td><td>00</td></tr></table>			00		00		00		00	<table><tr><td></td><td>00</td></tr><tr><td></td><td>00</td></tr><tr><td></td><td>00</td></tr><tr><td></td><td>00</td></tr></table>			00		00		00		00
		00																				
		00																				
		00																				
		00																				
		00																				
		00																				
		00																				
		00																				
Total of withholding statements with this return 02 0		(02) 0 00		(04) 0 00																		
C- Federal Government Wages (Total of W-2 Forms with this return 0 )		Exempt wages under Act 135-2014 (01) 0 00		Income Tax Withheld (03) 0 00																		
Federal Wages (05) 0 00																						
2. Other Income (or Losses):																						
A) Total distributions from qualified retirement plans (Schedule D Individual, Part IV, line 24) (06) 0 00																						
B) Gain (or loss) from sale or exchange of capital assets (Schedule D Individual, Part V, line 34 or 35, as applicable) (07) 0 00																						
C) Interests (Schedule FF Individual, Part I, line 5) (08) 0 00																						
D) Dividends from corporations (Schedule FF Individual, Part II, line 4) (09) 0 00																						
E) Distributions from Governmental Plans (Schedule F Individual, Part II, line 3) (10) 0 00																						
F) Distributions from Individual Retirement Accounts and Educational Contribution Accounts (Schedule F Individual, Part I, line 2) (11) 0 00																						
G) Other income (Schedule F Individual, Part V, line 4 and Schedule FF Individual, Part III, line 4) (12) 0 00																						
H) Income from annuities and pensions (Schedule H Individual, Part II, line 12) (13) 0 00																						
I) Gain (or loss) from industry or business (Schedule K Individual, Part II, line 12) (14) 0 00																						
J) Gain (or loss) from farming (Schedule L Individual, Part II, line 14) (15) 0 00																						
K) Gain (or loss) from professions and commissions (Schedule M Individual, Part II, line 8) (16) 0 00																						
L) Gain (or loss) from rental business (Schedule N Individual, Part II, line 9) (17) 0 00																						
M) Dividends from Capital Investment or Tourism Fund (Submit Schedule Q1) (18) 0 00																						
N) Net long-term capital gain on Investment Funds (Submit Schedule Q1) (19) 0 00																						
O) Distributable share on profits from partnerships, special partnerships and corporations of individuals (Submit Schedule R Individual) (20) 0 00																						
P) Distributions from deferred compensation plans and/or qualified retirement plans (partial or lump-sum not due to separation from service or plan termination) (Schedule F Individual, Part III or IV, line 1, as applicable) (21) 0 00																						
Q) Income from salaries, wages, compensations or public shows received by a nonresident individual (Form 480.6C) (22) 0 00																						
R) Alimony received (Payer's social security No. ) (23) 0 00																						
3. Total Income (Add lines 1B, 1C and 2A through 2R) (25) 0 00																						
4. Alimony Paid (Recipient's social security No. )(26) (Judgment No. )(27) 0 00																						
5. Adjusted Gross Income (Subtract line 4 from line 3) (29) 0 00																						
Part 2	6. Total Deductions (Schedule A Individual, Part I, line 11 or Part II, line 6) (01) 0 00																					
	7. Personal Exemption (Married - \$7,000; Individual taxpayer - \$3,500; Married filing separately - \$3,500) (02) 0 00																					
	8. Exemption for Dependents (Complete Schedule A1 Ind., see instructions):																					
	A) (03) 0 x \$2,500 (05) 0 00																					
	Joint custody or married filing separately B) (04) 0 x \$1,250 (06) 0 00																					
	Total Exemption for Dependents (Add lines 8A and 8B) (07) 0 00																					
	9. Additional Personal Exemption for Veterans (\$1,500 per veteran; if both spouses are veterans, \$3,000) (08) 0 00																					
	10. Total Deductions and Exemptions (Add lines 6 through 9) (09) 0 00																					
	11. NET TAXABLE INCOME (Subtract line 10 from line 5. If line 10 is more than line 5, enter zero) (10) 0 00																					
	Part 3	12. TAX: (21) 1 Tax Table 2 Preferential rates (Schedule A2 Individual) 3 Nonresident alien 4 Form SC 2668 (22) 0 00																				
13. Gradual Adjustment Amount (Determine adjustment if the amount indicated on line 11 or Schedule A2 Ind., line 10 is more than \$500,000) (Schedule P Ind., line 7) (23) 0 00																						
14. REGULAR TAX BEFORE THE CREDIT (Add lines 12 and 13) (24) 0 00																						
15. Credit for taxes paid to foreign countries, the United States, its territories and possessions (Submit Schedule C Individual) (See instructions) (25) 0 00																						
16. NET REGULAR TAX (Subtract line 15 from line 14) (26) 0 00																						
17. Excess of Net Alternate Basic Tax over Net Regular Tax (Schedule O Individual, Part II, line 7) (See instructions) (27) 0 00																						
18. Credit for alternate basic tax (Schedule O Individual, Part III, line 4) (28) 0 00																						
19. TOTAL TAX DETERMINED (Subtract line 18 from the sum of lines 16 and 17 or enter the amount from Schedule CO Individual, line 22, as applicable) (29) 1,421 00																						
20. Recapture of credit claimed in excess (Schedule B Individual, Part I, line 3) (30) 0 00																						
21. Tax credits (Schedule B Individual, Part II, line 26) (31) 0 00																						
22. TAX LIABILITY (Add lines 19 and 20 and subtract line 21. If it is less than zero, enter zero) (32) 1,421 00																						
23. TAX WITHHELD, PAID AND REIMBURSABLE CREDIT:																						
A) Tax withheld on wages (Add lines 1A and 1C of Part 1 or lines 1A and 2A of Schedule CO Individual) (33) 1,230 00																						
B) Other payments and withholdings (Schedule B Individual, Part III, line 19) (34) 0 00																						
C) American Opportunity Tax Credit (Submit Schedule B2 Individual) (Does not apply to married filing separately) (35) 0 00																						
D) Amount paid with automatic extension of time (36) 0 00																						
E) Total Tax Withheld, Paid and Reimbursable Credit (Add lines 23A through 23D) (37) 1,230 00																						
24. AMOUNT OF TAX DUE (If line 23E is less than line 22, enter the difference here, otherwise, enter on line 25) (38) 191 00																						
25. Excess of Tax Withheld, Paid and Reimbursable Credit (39) 0 00																						
26. Addition to the Tax for Failure to Pay Estimated Tax (Schedule T Individual, Part II, line 21) (40) 0 00																						
27. BALANCE: • If line 25 is more than the sum of lines 24 and 26, you have an overpayment. Enter the difference here and on line 1 of page 1. • If line 25 is less than the sum of lines 24 and 26, you have a balance of tax due. Enter the difference here and on line 2 of page 1. • If the difference between line 25 and the sum of lines 24 and 26 is equal to zero, enter zero here and sign your return on page 1. (50) 191 00																						



**Schedule A1 Individual**

Rev. Dec 21 15



**DEPENDENTS AND BENEFICIARIES  
OF EDUCATIONAL CONTRIBUTION ACCOUNTS**

**2015**

Taxable year beginning on 1 enero, 2015 and ending on 31 diciembre, 2015

**Taxpayer's name**

Gerardo A Rachumi Cortes

**Social Security Number**




**REDACTED**

**Part I**

**Dependent's Information** (See instructions)

55

**IMPORTANT INFORMATION**

-  Do not include the spouse on this schedule. A married individual who lives with his/her spouse for tax purposes, should not include the spouse as part of the dependents.
-  Submit this Schedule with your return in order to consider the exemption for dependents.
-  Fill in the oval for joint custody if the dependent is subject to this condition. The exemption will be \$1,250 for each taxpayer.

	First Name, Initial	Last Name	Second Last Name	Joint Custody	Date of Birth Day / Month / Year	Relationship	Category * (N)(U)(I)	Social Security Number
(01)	Sebastian G	Rachumi	Acevedo	<input type="radio"/>		Hijo	N	
(02)				<input type="radio"/>				
(03)				<input type="radio"/>				
(04)				<input type="radio"/>				
(05)				<input type="radio"/>				
(06)				<input type="radio"/>				
(07)				<input type="radio"/>				
(08)				<input type="radio"/>				
(09)				<input type="radio"/>				
(10)				<input type="radio"/>				
(11)				<input type="radio"/>				
(12)				<input type="radio"/>				
(13)				<input type="radio"/>				
(14)				<input type="radio"/>				
(15)				<input type="radio"/>				
(16)				<input type="radio"/>				
(17)				<input type="radio"/>				
(18)				<input type="radio"/>				
(19)				<input type="radio"/>				
(20)				<input type="radio"/>				

\* See instructions.

Retention Period: Ten (10) years

Part II Beneficiaries of Educational Contribution Accounts (See Instructions)										57
(01)	Name, Initial	Last Name	Second Last Name	Date of Birth (Day/Month/Year)	Relationship	Social Security Number	Who contributes	Contributed Amount (Not to exceed from \$500 each)		
	Financial Institution			Account Number		Employer Identification Number	<input type="radio"/> 1 Taxpayer <input type="radio"/> 2 Spouse	00		
(02)	Name, Initial	Last Name	Second Last Name	Date of Birth (Day/Month/Year)	Relationship	Social Security Number	Who contributes	Contributed Amount (Not to exceed from \$500 each)		
	Financial Institution			Account Number		Employer Identification Number	<input type="radio"/> 1 Taxpayer <input type="radio"/> 2 Spouse	00		
(03)	Name, Initial	Last Name	Second Last Name	Date of Birth (Day/Month/Year)	Relationship	Social Security Number	Who contributes	Contributed Amount (Not to exceed from \$500 each)		
	Financial Institution			Account Number		Employer Identification Number	<input type="radio"/> 1 Taxpayer <input type="radio"/> 2 Spouse	00		
(04)	Name, Initial	Last Name	Second Last Name	Date of Birth (Day/Month/Year)	Relationship	Social Security Number	Who contributes	Contributed Amount (Not to exceed from \$500 each)		
	Financial Institution			Account Number		Employer Identification Number	<input type="radio"/> 1 Taxpayer <input type="radio"/> 2 Spouse	00		
(05)	Name, Initial	Last Name	Second Last Name	Date of Birth (Day/Month/Year)	Relationship	Social Security Number	Who contributes	Contributed Amount (Not to exceed from \$500 each)		
	Financial Institution			Account Number		Employer Identification Number	<input type="radio"/> 1 Taxpayer <input type="radio"/> 2 Spouse	00		
(06)	Name, Initial	Last Name	Second Last Name	Date of Birth (Day/Month/Year)	Relationship	Social Security Number	Who contributes	Contributed Amount (Not to exceed from \$500 each)		
	Financial Institution			Account Number		Employer Identification Number	<input type="radio"/> 1 Taxpayer <input type="radio"/> 2 Spouse	00		
(07)	Name, Initial	Last Name	Second Last Name	Date of Birth (Day/Month/Year)	Relationship	Social Security Number	Who contributes	Contributed Amount (Not to exceed from \$500 each)		
	Financial Institution			Account Number		Employer Identification Number	<input type="radio"/> 1 Taxpayer <input type="radio"/> 2 Spouse	00		
(08)	Name, Initial	Last Name	Second Last Name	Date of Birth (Day/Month/Year)	Relationship	Social Security Number	Who contributes	Contributed Amount (Not to exceed from \$500 each)		
	Financial Institution			Account Number		Employer Identification Number	<input type="radio"/> 1 Taxpayer <input type="radio"/> 2 Spouse	00		
(09)	Name, Initial	Last Name	Second Last Name	Date of Birth (Day/Month/Year)	Relationship	Social Security Number	Who contributes	Contributed Amount (Not to exceed from \$500 each)		
	Financial Institution			Account Number		Employer Identification Number	<input type="radio"/> 1 Taxpayer <input type="radio"/> 2 Spouse	00		
(10)	Name, Initial	Last Name	Second Last Name	Date of Birth (Day/Month/Year)	Relationship	Social Security Number	Who contributes	Contributed Amount (Not to exceed from \$500 each)		
	Financial Institution			Account Number		Employer Identification Number	<input type="radio"/> 1 Taxpayer <input type="radio"/> 2 Spouse	00		
(11)	Name, Initial	Last Name	Second Last Name	Date of Birth (Day/Month/Year)	Relationship	Social Security Number	Who contributes	Contributed Amount (Not to exceed from \$500 each)		
	Financial Institution			Account Number		Employer Identification Number	<input type="radio"/> 1 Taxpayer <input type="radio"/> 2 Spouse	00		
(12)	Name, Initial	Last Name	Second Last Name	Date of Birth (Day/Month/Year)	Relationship	Social Security Number	Who contributes	Contributed Amount (Not to exceed from \$500 each)		
	Financial Institution			Account Number		Employer Identification Number	<input type="radio"/> 1 Taxpayer <input type="radio"/> 2 Spouse	00		
(13)	Name, Initial	Last Name	Second Last Name	Date of Birth (Day/Month/Year)	Relationship	Social Security Number	Who contributes	Contributed Amount (Not to exceed from \$500 each)		
	Financial Institution			Account Number		Employer Identification Number	<input type="radio"/> 1 Taxpayer <input type="radio"/> 2 Spouse	00		
(14)	Name, Initial	Last Name	Second Last Name	Date of Birth (Day/Month/Year)	Relationship	Social Security Number	Who contributes	Contributed Amount (Not to exceed from \$500 each)		
	Financial Institution			Número de la cuenta		Employer Identification Number	<input type="radio"/> 1 Taxpayer <input type="radio"/> 2 Spouse	00		
(15)	Name, Initial	Last Name	Second Last Name	Date of Birth (Day/Month/Year)	Relationship	Social Security Number	Who contributes	Contributed Amount (Not to exceed from \$500 each)		
	Financial Institution			Account Number		Employer Identification Number	<input type="radio"/> 1 Taxpayer <input type="radio"/> 2 Spouse	00		
(16)	Name, Initial	Last Name	Second Last Name	Date of Birth (Day/Month/Year)	Relationship	Social Security Number	Who contributes	Contributed Amount (Not to exceed from \$500 each)		
	Financial Institution			Account Number		Employer Identification Number	<input type="radio"/> 1 Taxpayer <input type="radio"/> 2 Spouse	00		
(17)	Name, Initial	Last Name	Second Last Name	Date of Birth (Day/Month/Year)	Relationship	Social Security Number	Who contributes	Contributed Amount (Not to exceed from \$500 each)		
	Financial Institution			Account Number		Employer Identification Number	<input type="radio"/> 1 Taxpayer <input type="radio"/> 2 Spouse	00		
(18)	Name, Initial	Last Name	Second Last Name	Date of Birth (Day/Month/Year)	Relationship	Social Security Number	Who contributes	Contributed Amount (Not to exceed from \$500 each)		
	Financial Institution			Account Number		Employer Identification Number	<input type="radio"/> 1 Taxpayer <input type="radio"/> 2 Spouse	00		
(19)	Name, Initial	Last Name	Second Last Name	Date of Birth (Day/Month/Year)	Relationship	Social Security Number	Who contributes	Contributed Amount (Not to exceed from \$500 each)		
	Financial Institution			Account Number		Employer Identification Number	<input type="radio"/> 1 Taxpayer <input type="radio"/> 2 Spouse	00		
(20)	Name, Initial	Last Name	Second Last Name	Date of Birth (Day/Month/Year)	Relationship	Social Security Number	Who contributes	Contributed Amount (Not to exceed from \$500 each)		
	Financial Institution			Account Number		Employer Identification Number	<input type="radio"/> 1 Taxpayer <input type="radio"/> 2 Spouse	00		
(21)	Total contributions (Add lines (01) through (20) and transfer to Schedule A Individual, Part I, line 9 or line 8D of Schedule CO Individual) .....								0 00	



**Schedule CO Individual**

Rev. Dec 21 15

**OPTIONAL COMPUTATION OF TAX****2015**Taxable year beginning on enero, 2015 and ending on 31 diciembre, 2015

Taxpayer's name

Gerardo A Rachumi Cortes

Social Security Number

**REDACTED**

Use this Schedule only if you choose the optional computation of tax for married individuals living together and filing a joint return.

**1. Wages, Commissions, Allowances and Tips****ATTACH ALL YOUR WITHHOLDING STATEMENTS**

(Forms 499R-2/W-2PR, 499R-2c/W-2cPR or W-2, as applicable).

**16****A - Income Tax Withheld**

132	00
1,098	00
	00
	00

**Wages, Commissions, Allowances and Tips****B - TAXPAYER**

21,892	00
0	00
	00
	00

**C - SPOUSE**

0	00
30,510	00
	00
	00

Total of withholding statements with this schedule ..... **2****Total** ..... (02) **1,230** 00 (04) **21,892** 00 (30) **30,510** 00**2. Federal Government Wages (Total of****0**

Exempt Wages under Act 135-2014

W-2 Forms with this return ..... (01) **0** 00 (03) **0** 00 (05) **0** 00 (31) **0** 00**3. Other Income (or Losses):**

A) Total distributions from qualified retirement plans (Schedule D Individual, Part IV, line 24) .....	(06)	<b>0</b> 00	(32)	<b>0</b> 00
B) Gain (or loss) from sale or exchange of capital assets (Schedule D Individual, Part V, line 34 or 35, as applicable) (50% of the total to each spouse) .....	(07)	<b>0</b> 00	(33)	<b>0</b> 00
C) Interests (Schedule FF Individual, Part I, line 5) (50% of the total to each spouse) .....	(08)	<b>0</b> 00	(34)	<b>0</b> 00
D) Dividends from corporations (Schedule FF Individual, Part II, line 4) (50% of the total to each spouse) .....	(09)	<b>0</b> 00	(35)	<b>0</b> 00
E) Distributions from Governmental Plans (Schedule F Individual, Part II, line 3) .....	(10)	<b>0</b> 00	(36)	<b>0</b> 00
F) Distributions from Individual Retirement Accounts and Educational Contribution Accounts (Schedule F Ind., Part I, line 2) .....	(11)	<b>0</b> 00	(37)	<b>0</b> 00
G) Other income (Schedule F Ind., Part V, line 4 or Schedule FF Individual, Part III, line 4) (See instructions) .....	(12)	<b>0</b> 00	(38)	<b>0</b> 00
H) Income from annuities and pensions (Schedule H Individual, Part II, line 12) .....	(13)	<b>0</b> 00	(39)	<b>0</b> 00
I) Gain (or loss) from industry or business (Schedule K Individual, Part II, line 12) .....	(14)	<b>0</b> 00	(40)	<b>0</b> 00
J) Gain (or loss) from farming (Schedule L Individual, Part II, line 14) .....	(15)	<b>0</b> 00	(41)	<b>0</b> 00
K) Gain (or loss) from professions and commissions (Schedule M Individual, Part II, line 8) .....	(16)	<b>0</b> 00	(42)	<b>0</b> 00
L) Gain (or loss) from rental business (Schedule N Individual, Part II, line 9) (50% of the total to each spouse) .....	(17)	<b>0</b> 00	(43)	<b>0</b> 00
M) Dividends from Capital Investment or Tourism Fund (Submit Schedule Q1) (50% of the total to each spouse) .....	(18)	<b>0</b> 00	(44)	<b>0</b> 00
N) Net long-term capital gain on Investment Funds (Submit Schedule Q1) (50% of the total to each spouse) .....	(19)	<b>0</b> 00	(45)	<b>0</b> 00
O) Distributable share on profits from partnerships, special partnerships and corporations of individuals (Submit Schedule R Individual) .....	(20)	<b>0</b> 00	(46)	<b>0</b> 00
P) Distributions from deferred compensation plans and/or qualified retirement plans (partial or lump-sum not due to separation from service or plan termination) (Schedule F Individual, Part IV, line 1, as applicable) .....	(21)	<b>0</b> 00	(47)	<b>0</b> 00
Q) Income from salaries, wages, compensations or public shows received by a nonresident individual (Form 480.6C) ....	(22)	<b>0</b> 00	(48)	<b>0</b> 00
R) Alimony received (Payer's social security No. ....) (23) .....	(24)	<b>0</b> 00	(49)	<b>0</b> 00
4. <b>Total Income</b> (Add lines 1, 2 and 3A through 3R, of Columns B and C, respectively) .....	(25)	<b>21,892</b> 00	(50)	<b>30,510</b> 00
5. <b>Alimony Paid</b> (Recipient's social security No. ....) (26) .....	(26)			
(Judgment No. ....) (27) .....	(28)	<b>0</b> 00	(51)	<b>0</b> 00
6. <b>Adjusted Gross Income</b> (Subtract line 5 from line 4, of Columns B and C, respectively) .....	(29)	<b>21,892</b> 00	(52)	<b>30,510</b> 00

**7. DEDUCTIONS ALLOCATED IN HALF (50%) OF THE TOTAL (See instructions)****17****A) Home mortgage interest**

Name of entity to which payment was made	Mortgage	Loan Number	Employer Ident. No.	Amount
<b>First residence:</b>				
	First		(01)	(05) 00
	Second		(02)	(06) 00
<b>Second residence:</b>				
	First		(03)	(07) 00
	Second		(04)	(08) 00
Home mortgage interest of the principal residence not reported on Form 480.7A (See instructions) .....				(09) 0 00
Loan Origination Fees (Points) Paid Directly by Borrower (See instructions) .....				(10) 0 00
Loan Discounts (Points) Paid Directly by Borrower (See instructions) .....				(11) 0 00
1) Total home mortgage interest paid .....				(12) 0 00
2) Limit (Multiply the sum of line 6, Columns B and C of this Schedule and line 1, Part III of Schedule IE Individual by 30% and enter here) .....				(13) 0 00
3) Allowable deduction for mortgage interest (Enter the smaller of lines A(1), A(2) or \$35,000. If the total interest does not exceed 30% of the income for any of the 3 previous years, fill in here <b>0</b> 1) (14) (See instructions) .....				(15) 0 00
B) Casualty loss on your principal residence (See instructions) .....				(16) 0 00
C) Medical expenses (Schedule A Individual, Part III, line 3) .....				(17) 0 00
D) Charitable contributions (Schedule A Individual, Part III, line 8) .....				(18) 0 00
E) Loss of personal property as a result of certain casualties (See instructions) .....				(19) 0 00
F) Total deductions allocated in half (50%) of the total (Add lines 7A through 7E) .....				(20) 0 00
G) Enter 50% of the total of line 7F in Columns B and C .....				(21) 0 00

**B - TAXPAYER****C - SPOUSE**

<b>0</b> 00	(22)	<b>0</b> 00
-------------	------	-------------

8. DEDUCTIONS INDIVIDUALLY ALLOCATED (See instructions):

A) Contributions to governmental pension or retirement systems ..... (01)

B) Contributions to individual retirement accounts (Do not exceed from \$5,000 each):

Financial inst. Account No. Employer Ident. No. Contribution

..... (02) ..... (05)

..... (03) ..... (06)

..... (04) ..... (07)

Total contributions to individual retirement accounts (Distribute the amount as it corresponds to the taxpayer and spouse) ..... (08)

C) Contributions to health savings accounts with a high annual deductible medical plan (See instructions):

Institution Account No. Employer Ident. No. Contribution

..... (11) ..... (15)

Annual deductible (09) Type of (12) ☐ 1 Individual ☐ 2 Individual and age 55 or older Effective date

coverage: ☐ 3 Family ☐ 4 Family and age 55 or older (16)

Institution Account No. Employer Ident. No. Contribution

..... (13) ..... (17)

Annual deductible (10) Type of (14) ☐ 1 Individual ☐ 2 Individual and age 55 or older Effective date

coverage: ☐ 3 Family ☐ 4 Family and age 55 or older (18)

Total contributions (Add the smaller amount between the contribution and the annual deductible of each account. Distribute the amount as it corresponds to the taxpayer and spouse) ..... (19)

D) Educational Contribution Account (Complete Part II, Schedule A1 Individual) (See instructions) ..... (20)

E) Interest paid on students loans at university level (See instructions):

Financial inst. Loan No. Employer Ident. No. Amount

..... (21) ..... (26)

..... (22) ..... (27)

..... (23) ..... (28)

..... (24) ..... (29)

..... (25) ..... (30)

Total interest paid on students loans ..... (31)

F) Total deductions individually allocated (Add lines 8A through 8E, Columns B and C, respectively) ..... (32)

G) TOTAL DEDUCTIONS (Add lines 7G and 8F. If you answered "No" to question B of the questionnaire on page 1 of the return, enter zero here and complete line 23) ..... (33)

H) TOTAL DEDUCTIONS APPLICABLE TO NONRESIDENTS OR PART-YEAR RESIDENTS (Line 23F) ..... (34)

9. PERSONAL EXEMPTION ..... (35)

10. EXEMPTION FOR DEPENDENTS (Complete Schedule A1 Individual, see instructions)

A) (36) 1 X \$2,500 ..... (38) 2,500 00

B) (37) 0 X \$1,250 (Joint custody) ..... (39) 0 00

C) Total exemption for dependents (Add lines 10A and 10B) ..... (40) 2,500 00

D) Enter 50% of the total of line 10C in Columns B and C ..... (41)

11. Additional Personal Exemption for Veterans (See instructions) ..... (42)

12. Total Deductions and Exemptions (Add lines 8G, 8H, 9, 10D and 11, Columns B and C, respectively) ..... (43)

13. NET TAXABLE INCOME (Subtract line 12 from line 6. If line 12 is more than line 6, enter zero) ..... (44)

14. TAX: (01) ☒ 1 Tax Table ☐ 2 Preferential rates (Schedule A2 Individual) ..... (02)

☐ 3 Nonresident alien ☐ 4 Form SC 2668

15. Gradual Adjustment Amount (Determine this adjustment if the amount indicated on line 13, Column B or C, or on Schedule A2 Individual, line 10 is more than \$500,000 (Schedule P Individual, line 7) ..... (03)

16. REGULAR TAX BEFORE THE CREDIT (Add lines 14 and 15, Columns B and C, respectively) ..... (04)

17. Credit for taxes paid to foreign countries, the United States, its territories and possessions (Submit Schedule C Individual) (See instructions) ..... (05)

18. NET REGULAR TAX (Subtract line 17 from line 16) ..... (06)

19. Excess of Net Alternate Basic Tax over Net Regular Tax (Schedule O Individual, Part II, line 7) (See instructions) ... (07)

20. Credit for alternate basic (Schedule O Individual, Part III, line 4) ..... (08)

21. Tax Determined Individually (Subtract line 20 from the sum of lines 18 and 19, Columns B and C, respectively) ... (09)

22. TOTAL TAX DETERMINED (Add the amounts of Columns B and C of line 21 and transfer to Part 3, line 19 of the return) ..... (18)

Continue in Part 3, line 19 of the return.

	B - TAXPAYER	C - SPOUSE
(01)	1,916 00	2,691 00
(08)	0 00	0 00
(19)	0 00	0 00
(20)	0 00	0 00
(31)	0 00	0 00
(32)	1,916 00	2,691 00
(33)	1,916 00	2,691 00
(34)	0 00	0 00
(35)	3,500 00	3,500 00
(41)	1,250 00	1,250 00
(43)	6,666 00	7,441 00
(44)	15,226 00	23,069 00
(02)	436 00	985 00
(03)	0 00	0 00
(04)	436 00	985 00
(05)	0 00	0 00
(06)	436 00	985 00
(07)	0 00	0 00
(08)	0 00	0 00
(09)	436 00	985 00
(18)		1,421 00

23. Computation of Allowable Amounts of Deductions to Nonresident or Part-year Resident:

A) Total gross income earned during the period of residence in Puerto Rico (Line 6) ..... (01)

B) Total gross income earned during the period of nonresidence in Puerto Rico (Question C of the questionnaire on page 1 of the return corresponding to taxpayer and spouse) ..... (02)

C) Total Gross Income (Add lines A and B) ..... (03)

D) Percentage of income related to the period of residence in Puerto Rico (Divide line A by line C. Enter the result rounded to two decimal places) ..... (04)

E) Total deductions applicable to individual taxpayers (Add lines 7G and 8F) ..... (05)

F) Total deductions attributable to the period of residence in Puerto Rico (Multiply line E by line D and transfer to line 8H) ..... (06)

	B - TAXPAYER	C - SPOUSE
(01)	0 00	0 00
(02)	0 00	0 00
(03)	0 00	0 00
(04)	0 %	0 %
(05)	0 00	0 00
(06)	0 00	0 00

Confirmation number: 040820160994255DB91842142

Retention Period: Ten (10) years